

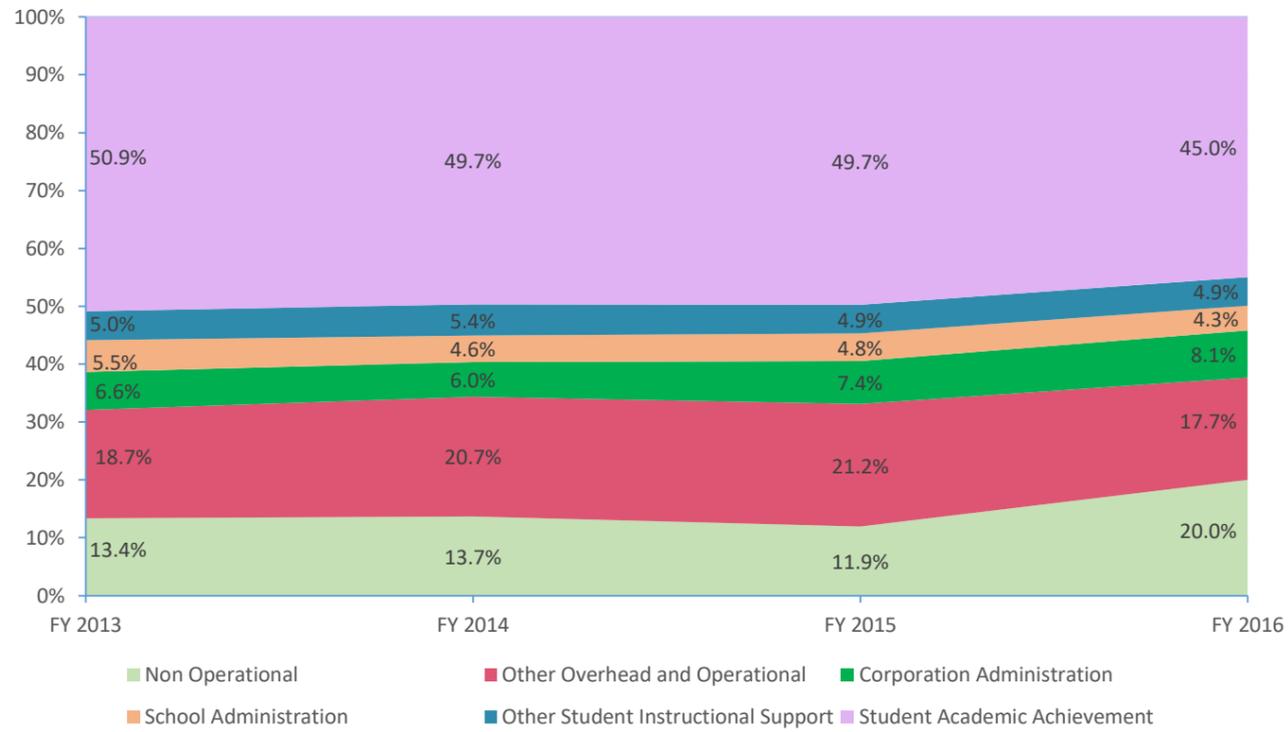
**School Corporation Expenditures by Account
Biannual Financial Report Data
Smith-Green Community Schools (8625)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,261,255	57.0%	\$5,296,079	52.4%	\$5,784,056	50.9%	\$5,496,860	49.7%	\$5,439,627	49.7%	\$5,519,427	45.0%
Student Instructional Support	\$964,169	7.6%	\$1,056,293	10.5%	\$1,192,631	10.5%	\$1,104,602	10.0%	\$1,064,107	9.7%	\$1,131,457	9.2%
Total	\$8,225,423	64.5%	\$6,352,372	62.9%	\$6,976,687	61.3%	\$6,601,462	59.6%	\$6,503,734	59.5%	\$6,650,883	54.2%

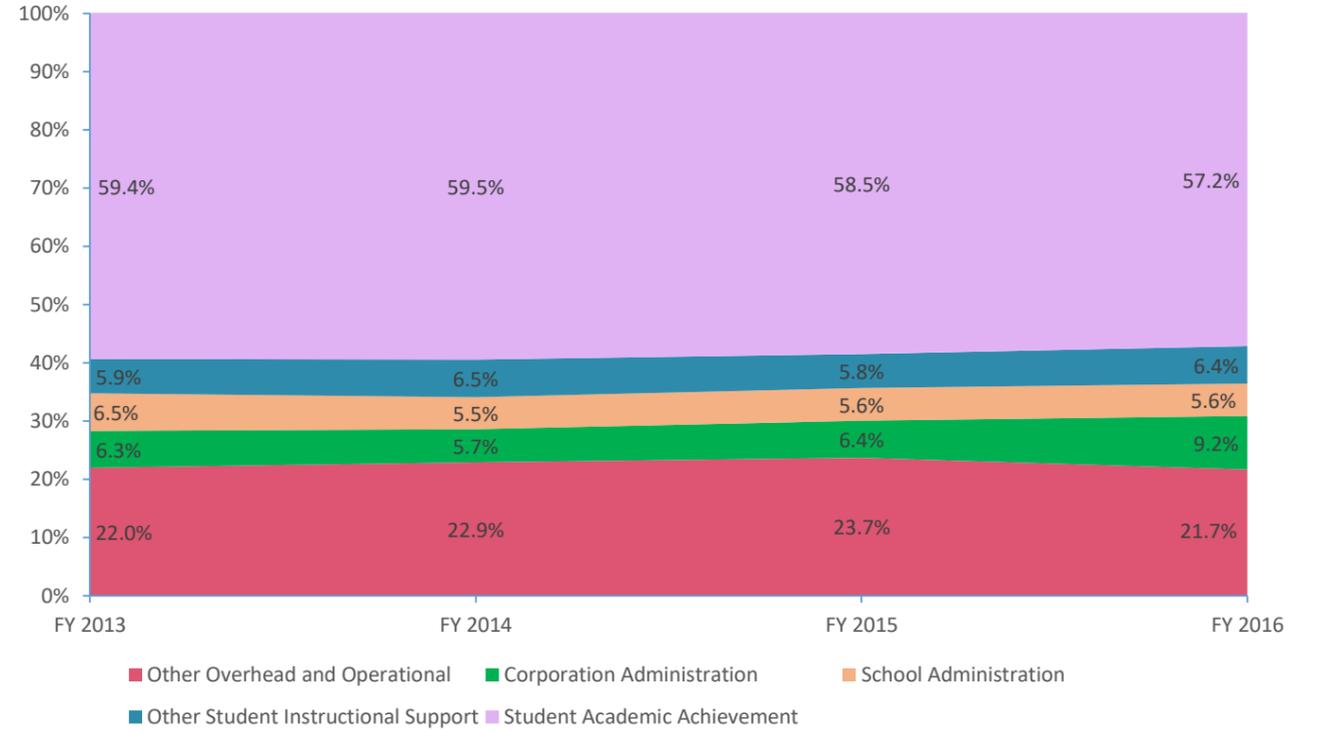
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,524,186	19.8%	\$2,700,580	26.7%	\$2,877,270	25.3%	\$2,952,224	26.7%	\$3,126,691	28.6%	\$3,169,282	25.8%
Non Operational	\$1,998,191	15.7%	\$1,047,671	10.4%	\$1,518,708	13.4%	\$1,513,989	13.7%	\$1,305,571	11.9%	\$2,456,429	20.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,522,376	35.5%	\$3,748,251	37.1%	\$4,395,978	38.7%	\$4,466,214	40.4%	\$4,432,262	40.5%	\$5,625,712	45.8%

Grand Total	\$12,747,800	\$10,100,624	\$11,372,665	\$11,067,676	\$10,935,996	\$12,276,595
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Smith-Green Community Schools (8625)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$15,371	\$39,142	\$191,631	\$175,881	1044.3%	349.3%	-8.2%
11100	Regular Programs	Elementary	\$1,564,446	\$1,914,044	\$1,678,749	\$1,750,033	11.9%	-8.6%	4.2%
11200	Regular Programs	Middle/Junior High	\$593,195	\$777,180	\$580,445	\$531,306	-10.4%	-31.6%	-8.5%
11300	Regular Programs	High School	\$1,072,829	\$1,144,924	\$1,186,688	\$1,317,915	22.8%	15.1%	11.1%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$70,233	\$90,745	\$93,714	NA	33.4%	3.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$29,726	\$38,461	\$37,104	\$23,923	-19.5%	-37.8%	-35.5%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$27,968	\$36,678	\$37,395	\$24,002	-14.2%	-34.6%	-35.8%
11490	Regular Programs	Vocational Education - Industrial Education B	\$56,136	\$20,050	\$0	\$0	-100.0%	-100.0%	NA
11510	Regular Programs	Vocational Education - Cooperative Education	\$49,181	\$40,393	\$84,793	\$59,080	20.1%	46.3%	-30.3%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$484	\$0	\$0	NA	-100.0%	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$13,618	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$14,265	\$12,178	\$16,752	\$19,072	33.7%	56.6%	13.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$63,740	\$34,009	\$200	\$0	-100.0%	-100.0%	-100.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$65,668	\$29,382	\$54,835	NA	-16.5%	86.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$35,863	\$97,849	\$71,493	NA	99.4%	-26.9%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$7,736	\$0	\$0	NA	-100.0%	NA
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$484	\$0	\$0	NA	-100.0%	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$2,013	\$0	\$0	NA	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$1,002	\$206	\$263	NA	-73.8%	27.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$56,506	\$16,585	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$366,730	\$430,118	\$636,790	\$645,838	76.1%	50.2%	1.4%
12810	Special Programs	Special Education Preschool	\$31,695	\$38,986	\$57,307	\$52,696	66.3%	35.2%	-8.0%
12900	Special Programs	Other Special Programs	\$126,722	\$3,503	\$3,656	\$3,230	-97.5%	-7.8%	-11.7%
14100	Summer School Programs	Elementary	\$16,949	\$0	\$2,270	\$4,567	-73.1%	NA	101.2%
14200	Summer School Programs	Middle/Junior High School	\$4,783	\$2,752	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$29,037	\$4,605	\$8,659	\$7,849	-73.0%	70.4%	-9.4%
15100	Enrichment Programs	Non-Credit	\$0	\$2,864	\$0	\$0	NA	-100.0%	NA
16100	Remediation	Remediation Testing	\$170	\$8,328	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$12,422	\$30,656	\$66,934	\$5,952	-52.1%	-80.6%	-91.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$102,413	\$61,958	\$98,952	\$98,952	-3.4%	59.7%	0.0%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$174,007	\$106,650	\$41,547	\$15,177	-91.3%	-85.8%	-63.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$5,128	\$8,007	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,912	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$25,162	\$23,026	\$43,630	\$37,163	47.7%	61.4%	-14.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$5,563	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$92,091	\$104,682	\$164,483	\$155,136	68.5%	48.2%	-5.7%
22230	Instruction	Library/Media Services - Audiovisual	\$3,400	\$135	\$1,145	\$1,497	-56.0%	1013.0%	30.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$115,187	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$93	\$1,345	\$0	\$0	-100.0%	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$387,863	\$54,003	\$168,086	\$141,432	-63.5%	161.9%	-15.9%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$53,934	\$75	\$89	NA	-99.8%	18.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$130,260	\$62,676	\$27,384	\$30,653	-76.5%	-51.1%	11.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$13,773	\$554	\$0	\$0	-100.0%	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$34,243	\$86,769	\$82,492	NA	140.9%	-4.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$5,930	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$183,830	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,272,984	\$5,296,079	\$5,439,627	\$5,519,427	4.7%	4.2%	1.5%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$22,012	\$8,327	\$25,689	\$27,120	23.2%	225.7%	5.6%
21220	Students	Guidance Services - Counseling Services	\$172,087	\$183,986	\$238,482	\$254,144	47.7%	38.1%	6.6%
21340	Students	Health Services - Nurse Services	\$39,439	\$52,758	\$65,475	\$70,975	80.0%	34.5%	8.4%
21390	Students	Health Services - Other Health Services	\$0	\$135	\$0	\$1,414	NA	947.6%	NA
21420	Students	Psychological Services - Psychological Testing	\$1,012	\$35,048	\$42,062	\$56,280	5462.6%	60.6%	33.8%

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							2006 to 2016	2009 to 2016	2015 to 2016
21430	Students	Psychological Services - Psychological Counseling	\$0	\$4,377	\$9,550	\$12,903	NA	194.8%	35.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$45,131	\$76,659	\$78,810	NA	74.6%	2.8%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$13,184	\$6,552	\$8,923	NA	-32.3%	36.2%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$109,303	\$4,875	\$31,370	NA	-71.3%	543.5%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$23,804	\$30,859	\$32,431	NA	36.2%	5.1%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$1,407	\$41,047	\$31,443	NA	2134.7%	-23.4%
24100	School Administration	Office of The Principal	\$490,180	\$539,411	\$434,075	\$445,262	-9.2%	-17.5%	2.6%
24900	School Administration	Other Support Services - School Admin.	\$69,365	\$39,422	\$88,781	\$80,382	15.9%	103.9%	-9.5%
Student Instructional Support Total			\$794,095	\$1,056,293	\$1,064,107	\$1,131,457	42.5%	7.1%	6.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,777	\$14,751	\$11,858	\$11,325	-57.7%	-23.2%	-4.5%
23150	General Administration	Board of Education - Legal Services	\$8,173	\$27,318	\$1,642	\$8,332	2.0%	-69.5%	407.6%
23160	General Administration	Board of Education - Promotion Expenses	\$2,580	\$2,207	\$2,450	\$2,390	-7.4%	8.3%	-2.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$297,034	\$211,782	\$265,823	\$223,158	-24.9%	5.4%	-16.1%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$492	\$0	NA	NA	-100.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$153,286	\$193,511	\$199,125	NA	29.9%	2.9%
25150	Central Services	Fiscal Services - Payroll Services	\$92,259	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$3,124	\$411	\$498	NA	-84.0%	21.3%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$644	\$864	\$1,339	\$1,692	162.9%	95.9%	26.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$394	\$1,930	\$1,077	\$874	121.9%	-54.7%	-18.9%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$333	\$333	NA	NA	0.0%
25750	Central Services	Personnel Services - Health Services	\$730	\$129	\$2,243	\$1,850	153.4%	1334.1%	-17.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$59,553	\$69,091	\$259,835	NA	336.3%	276.1%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$225,765	\$259,751	\$290,226	NA	28.6%	11.7%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$38	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$21,994	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$53,480	\$32,052	\$65,039	\$67,560	26.3%	110.8%	3.9%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$741,077	\$807,374	\$816,225	\$758,607	2.4%	-6.0%	-7.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$56,611	\$69,821	\$62,973	\$67,174	18.7%	-3.8%	6.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$44,543	\$22,816	\$99,377	\$94,632	112.5%	314.8%	-4.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,140	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$427	NA	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$119,828	\$79,018	\$142,479	\$123,486	3.1%	56.3%	-13.3%
27010	Student Transportation	Service Area Direction	\$0	\$25,349	\$101,393	\$87,410	NA	244.8%	-13.8%
27100	Student Transportation	Vehicle Operation	\$238,820	\$264,416	\$272,198	\$323,079	35.3%	22.2%	18.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$136,062	\$99,334	\$131,258	\$79,294	-41.7%	-20.2%	-39.6%
27400	Student Transportation	Purchase of School Buses	\$72,036	\$176,109	\$106,214	\$116,361	61.5%	-33.9%	9.6%
27500	Student Transportation	Insurance on Buses	\$20,392	\$15,619	\$18,513	\$16,540	-18.9%	5.9%	-10.7%
27700	Student Transportation	Contracted Transportation Services	\$0	\$276	\$0	\$0	NA	-100.0%	NA
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$0	\$400	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$10,282	\$21,286	\$11,879	NA	15.5%	-44.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$156,628	\$191,673	\$267,638	\$226,328	44.5%	18.1%	-15.4%
31400	Food Services Operations	Food Purchases	\$177,665	\$182,865	\$212,048	\$196,408	10.5%	7.4%	-7.4%
31900	Food Services Operations	Other Food Services	\$29,562	\$837	\$30	\$60	-99.8%	-92.8%	100.0%
Overhead and Operational Total			\$2,276,436	\$2,700,580	\$3,126,691	\$3,169,282	39.2%	17.4%	1.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$199	\$1,164	NA	NA	483.4%
33400	Category not Specified	Athletic Coaches	\$109,766	\$113,038	\$188,024	\$195,489	78.1%	72.9%	4.0%
33990	Other Community Services	Other	\$0	\$301	\$0	\$0	NA	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$57,518	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$16,184	\$830	\$13,640	\$106,774	559.7%	12764.4%	682.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$683,780	\$190,294	\$106,767	\$890,169	30.2%	367.8%	733.7%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$1,544	\$0	\$0	\$0	-100.0%	NA	NA
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$0	\$0	\$19,795	NA	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$5,600	\$0	\$0	\$176,385	3049.7%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$216,077	\$107,014	\$106,991	\$98,450	-54.4%	-8.0%	-8.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$27,534	\$2,488	\$3,166	\$10,000	-63.7%	301.9%	215.8%
51100	Principal on Debt	Bonds	\$134,680	\$220,967	\$115,000	\$120,000	-10.9%	-45.7%	4.3%
51400	Principal on Debt	School Bus Loans	\$4,270	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$0	\$39,039	\$20,206	\$13,211	NA	-66.2%	-34.6%
52200	Interest on Debt	Temporary Loans	\$26,138	\$18,423	\$0	\$0	-100.0%	-100.0%	NA
52400	Interest on Debt	School Bus Loans	\$129	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$399,520	\$0	\$330,000	\$380,000	-4.9%	NA	15.2%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$149,000	\$180,000	NA	NA	20.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$350,559	\$252,546	\$214,628	\$214,628	-38.8%	-15.0%	0.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$44,714	\$57,950	\$49,364	NA	10.4%	-14.8%
60700	Category not Specified	Scholarships	\$500	\$500	\$0	\$1,000	100.0%	100.0%	NA
Non Operational Total			\$1,976,280	\$1,047,671	\$1,305,571	\$2,456,429	24.3%	134.5%	88.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$54,670	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$10,995	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$37,661	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,419	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$316,541	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$62,690	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$89,959	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$8,769	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$395,084	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$81,851	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$105,739	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$9,738	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$238	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$49	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$42	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$8	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,221,737	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$14,489	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$14,350	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,976	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,428,005	\$0	\$0	\$0	NA	NA	NA